

**Activity**

There are 4 budget activities that will be developed in OAKS by each agency to complete their budget request. They are Program Budget Request - Activity A, Extended Program Budget Request – Activity B, Revenue, and Transfers. All four activities will have master versions that will be submitted to an OBM analyst for a technical, non-budgetary review before being staged into the OBM model. These four activities remain separate throughout the entire budget development process.

**Agency Request Model**

This is the environment that will contain all of the activities, planning centers, and versions agencies will use to develop their budget. Once all agencies have submitted their budget requests to OBM in the Agency Request model, the data contained in the model will be used to create the OBM model.

**Allocation**

Refers to the OAKS functionality of transferring an amount from one planning center to another or from one OAKS line item to another by a Reviewer during budget development. The amounts will be transferred in the planning center master versions and appear as a negative amount in the "from" location, and a positive amount in the "to" location.

**Appropriation**

Authorization granted by the Ohio General Assembly to make expenditures and incur obligations for specific purposes. No appropriation may be made for a period greater than 2 years.

**Appropriation Line Item or ALI**

An ALI is a 6 digit numeric code used to identify and account for amounts appropriated for the activities of an agency.

**Base Version**

The base version is one of three original budget versions within a planning center in the model staged and released to the agencies. The base version cannot be edited but can be copied into another version where the information may be modified as necessary.

**Biennium**

Ohio's operating budget is enacted for a two-year period – a biennium – that begins on July of odd-numbered years. For example, the FY 2010-2011 biennium begins July 1, 2009 and ends June 30, 2011.

**Blue Book**

See Executive Budget.

**Budget-In-Brief**

The "Budget in Brief" is a document that often accompanies the Executive Budget. It highlights the spending priorities presented in the Governor's budget recommendations to the General Assembly. It discusses the policy goals and budget proposals underlying the major program areas. The "Budget in Brief" gives special attention to the key policy initiatives in program areas such as children's services, education, economic development, corrections, and natural resources. The document also summarizes expenditures and proposed funding for all agencies.

**Budget Object Class**

See Object Class.

**Budget Request Limitation**

The Budget Request Limitation concept replaces the “core budget level” and “budget request cap” concepts from prior biennia. The Budget Request Limitation is imposed by fund and limits the amount of funding that an agency can request. For a discussion of specific limitation amounts, and the appeals process, please consult Section I of the Operating Budget Guidance.

**BPM**

This is the acronym for the Budget & Planning Module within OAKS, the State of Ohio’s enterprise management system. It is the system the state uses to develop, submit, and report on the biennial operating budget. All agencies use the BPM to prepare the non-narrative portion of their biennial operating budget requests. For more information, see “OAKS Budget & Planning Module” in Section I of the guidance.

**Chartfield**

Refers to fields on the Chart of Accounts. Chartfield values provide basic structure to segregate and categorize transactional and budget data. The Budget & Planning chartfields are Fund, Account, Appropriation Line Item, Department, and Program.

**Codified (Permanent) Law**

Codified (permanent) law remains in effect permanently or until it is repealed or amended by the General Assembly. It is law that is codified in the Revised Code. Codified law remains in effect beyond the end of the fiscal biennium. Codified law sections are usually subject to voter referendum. Therefore, unless a referendum petition is filed or a bill specifies otherwise, codified law becomes effective ninety days after a bill passed by the General Assembly is filed by the Governor in the Office of the Secretary of State.

**Dimension 1**

Is the extra chartfield in OAKS Budget & Planning Module to be added to the Extended Program Budget Request – Activity B OAKS line items to indicate initiatives for the amount requested. Different initiatives will need to be assigned different dimension 1 values. Each agency will be able to assign up to 99 different initiatives. These values are generic, not line item specific and will need to be defined by the agency outside of OAKS. The format of the dimension one field will include an agency’s 3 letter acronym followed the number value 001-099. An example would be DNR007. Agencies will need to communicate information about their initiatives to OBM when submitting their biennial budget requests by completing the Extended Program Budget Request – Activity B Priorities Table as described in Section II of the guidance.

**Executive Budget**

Also known as the “Blue Book,” the Executive Budget provides the legislature and the public with the Governor’s funding recommendations for the next budget biennium. Proposed funding levels, historical spending patterns, and descriptive narratives are presented for each agency. It also includes information about the budget process, revenue sources and estimates, economic forecasts, capital improvements, state funds, and special program areas. The document is the executive’s financial plan for state government and is made available electronically on OBM’s website.

### **Executive Agency Budget Summary**

This table shows history for fiscal year 2008, appropriations for fiscal year 2009, and summarizes the agency's total budget request by year for each budget fund group and for each by budget object.

### **Executive Agency Budget Detail**

This table shows historical spending for fiscal years 2007 and 2008, appropriations for fiscal year 2009 and the Program Budget Requests for fiscal years 2010 and 2011 by budget object, appropriation line item, and fund.

### **Extended Program Budget Requests**

Agencies use Extended Program Budget Requests to show the proposed uses of funding, by program, above the Activity A request limitations. This request is also called an Extended Program Budget Request – Activity B in the OAKS Budget & Planning Module.

### **Fiscal Year**

Ohio's fiscal year runs from July 1 to June 30. The federal fiscal year runs from October 1 to September 30.

### **Full-Time Equivalent (FTE)**

2,080 hours worked per year equals one FTE. For budget development purposes, OBM uses this method of calculating personnel levels. Anything less than 2080 hours per year should be counted as a proportionate percentage of an FTE (ie. 1040 hours per year equals .5 FTE)

### **Full-Time Permanent (FT-P)**

A Full-Time Permanent is a DAS defined appointment type "1" position. All FT-P appointments are filled at 2080 hours per year.

### **Fund**

A fund is a separate fiscal and accounting entity with a self-balancing set of accounts. A fund created in the state treasury usually has one or more appropriation items from which expenditures are made. If the fund has only one appropriation line item, the line item name often is the same as the fund name.

### **Fund Activity Summary**

The fund activity summary consists of a Fund Activity Summary Report (comparable to a BUGS-E Table 6), which provides historical and estimated sources and uses of non-GRF funds, and a form with standard required questions. A fund activity summary must be completed for each non-GRF fund. For further information see "Fund Activity Summary Report" in Section II of the guidance.

### **Fund Group**

For budgetary reporting purposes, Ohio's funds are categorized into fund groups according to their revenue sources and the purposes for which they are used.

### **Funded FTE**

Having both cash and appropriation to support the FTE.

**Funded Positions**

Having both cash and appropriation to support the position, and may or may not be the same as the actual filled level or the personnel ceiling level. The funded level can include vacant positions.

**Filled Positions**

Position filled in the Position Control Roster.

**General Revenue Fund (GRF)**

The GRF is the primary operating fund of the state. This fund receives the unrestricted revenues of the state, primarily from such revenue sources as the personal income tax, the sales and use tax, the corporate franchise tax, and the public utilities excise tax.

**General Services Fund (GSF) Group**

This fund group consists of funds not easily classified into or appropriately accounted for in another fund group. Many of the funds in this group receive payments from other funds for services provided or receive interagency grants.

**OAKS Line Item**

This term refers to a combination of chartfields, in the OAKS Budget & Planning Module, of budget development that coincide with the levels chosen by the agency. The five required chartfields that make up an expenditure request (Program Budget Request A and B Activities) are Department, Program, Fund, ALI and Account. The three required chartfields that make up revenue and transfer activities are Department, Fund and Account.

**Expense Account Category**

Three-digit code used to categorize expenses.

- Personal Service (500):
  - Payroll, including fringe benefits
- Purchased Services (510):
  - Purchased or contracted services (e.g. consultants)
- Supplies & Maintenance (520):
  - Expendable goods and supplies such as utilities, gasoline, postage, paper, pens, repair and travel
- Equipment (530):
  - Durable goods such as computers, furniture or vehicles
- P-Card & EDI Transactions (540)
- Subsidies (550):
  - Distributions made to individuals, organizations, school districts, higher education facilities, or other local government units
- Goods for Resale (560):
  - Goods or services purchased by one state agency to be sold or resold to another state agency or to the public
- Capital (570):
  - Significant fixed assets such as land and buildings
- Judgments & Settlements (590)
- Debt Service (591):

- Debt service and lease rental payments
- Transfers & Non-Expense Disbursements (595):
  - Cash disbursements and other transactions that reduce cash resources but are not an operating expense

**Mass Adjustment**

Refers to an adjustment made to more than one OAKS line items at a time during budget development. The OAKS Budget & Planning Module provides those developing the budget the ability to select OAKS line items and quickly apply an adjustment to all of them at the same time. The adjustment can be an amount increase or decrease by lump sum or percentage and distributed on an even or weighted average basis.

**Master Version**

The master version is one of the three original budget versions within a planning center in the model staged and released by OBM. Originally, the master version will be identical to the other two versions, the base version and working version 1. A Preparer can copy any version into the planning center master version for reporting. This will allow them to use reporting for a version even if they are not submitting it yet. A working version automatically replaces the data in the master version when it is submitted for review.

**Methods**

Refers to the development of OAKS line item amounts. A Preparer or Reviewer can select from an available method in order to develop the amount of the line item amount in the manner best suited to their budget needs. The default method is “amount per year.”

**Model**

There are three budgeting models varying by level of detail and focus existing in OAKS Budget & Planning Module. Each agency selected a model to use for their budget development in Task 754. Selecting from the three models allowed the agencies to develop their budget by either Department or Program at the level of detail most relevant to the way they do business. The larger and more detail oriented budgets will use models containing more planning centers for budget development.

**Notes**

Preparers and Reviewers have the ability to attach a note to each OAKS line item. Notes can be used at the Preparer’s discretion and can be made either public, so anyone with access to that OAKS line item can see them, or private, so only the Preparer who posts them will be able to view the content of the note. When OBM analysts access the Agency Request model to do their technical non-budgetary review they will not be reviewing for notes, but will have the ability to see them. As with all budget documents, notes may be subject to public records requests.

**OAKS Line Item**

This refers to a line of chart field values in a budget request. The required chart fields that make up an OAKS line item are Department, Program, Fund, ALI, and Account. An agency Preparer will enter the amounts and modify details of OAKS line items when they develop the agency budget. This is not the same as an appropriation line item (ALI).

**OBM Model**

This is the environment where OBM analysts will enter the OBM recommendation and final Blue Book recommendation for the agency budget requests that were developed in the Agency Request Model. This model is created by utilizing the information from the Agency Request Model once it is complete. The Agency Request Model is staged and released into the OBM Model which will convert all agency budget requests from the development model they chose to the presentation by Budget Program.

**Overtime Cost**

Total overtime expenditures included in expense account class 5011. See DAS payroll letter 914 for costs included in expense account class 5011.

**Part-Time Permanent (PT-P)**

A Part-Time Permanent is a DAS defined appointment type “4” position. PT-P appointments may be filled at varying numbers of hours per year.

**PCR Positions**

Positions described in the DAS Position Control Roster.

**Performance Measures**

Performance measures are used by an agency to evaluate the effectiveness of its programs. They may indicate a level of agency activity or output, or a level of outcomes experienced by an agency’s customers. Over time, performance measures help agencies identify ways to improve their efficiency and effectiveness.

**Planning Center**

Refers to the environment where the budget is going to be developed and reviewed within OAKS. Planning centers are determined and configured in the OAKS Budget & Planning Module from the choices agencies made in Task 754.

**Position Control Rosters**

OBM provides agencies with payroll projections by position for fiscal years 2009, 2010, and 2011. Projections include assumptions for wages, fringe costs, and other personnel changes in Appendix D.

**Preparation Planning Center**

Refers to planning centers where the budget will be developed as opposed to reviewed. Preparers have access to a preparation planning center. When a version is submitted for approval or rejection it goes from a preparation planning center to a review planning center.

**Preparer**

The individual assigned by an agency to develop the budget in the OAKS Budget & Planning Module. Preparers will be responsible for developing, submitting and making any necessary corrections to the budget that may come from a Reviewer. Preparers develop planning center budgets by entering specific OAKS line items.

**Program**

A program has a targeted focus on a specific aspect of the objective addressed by the program series. There are various numbers of programs grouped under each program series.

**Program Budgeting**

Program budgeting is a budgeting structure in which an agency's activities are grouped based on program series and programs. In order to do this, an agency's line items are grouped by programs, and the programs grouped by program series.

**Program Budget Requests**

This element of an agency's budget request consists of a printed program budget request table and a completed required questions form. Each Request shows, by program, the funding an agency requests within its budget request limitations. Program requests are entered developed in the OAKS Budget & Planning Module Activities A and B and the Program Request Table is produced using COGNOS reporting. Agencies should prepare one complete Program Budget Request for each program defined in the agency program structure.

**Program Structure**

A program structure identifies an agency's operations, activities and line items by program. The information in the Executive Budget Document will be presented according to each agency's program structure.

**Review Planning Center**

Refers to planning centers where a Reviewer will access a version submitted from a preparation planning center in order to approve or reject the proposed budget. If the Reviewer opts to reject the version, the preparation planning center will open so that modifications can be made to the version so it can be submitted again.

**Reviewer**

The individual assigned by an agency to review a submitted version of the budget. The Reviewer will either approve or reject the version they receive. If they desire, the Reviewer will have the ability to make certain modifications to a version without having to reject it. It is possible that a Reviewer can also be a Preparer. This means that they can both develop and review the budget, but they will have to follow normal protocol for approving or rejecting a version.

**State Special Revenue (SSR) Fund Group**

This fund group consists of funds that receive special revenues for specified activities that are required by law.

**Temporary Law**

Temporary law in the operating budget includes appropriations, language describing the use of appropriations, and other uncodified law that is related to the implementation of the operating budget. Temporary law is found in the agency appropriation sections and in the back of the budget act after the appropriation sections. Appropriations must be made in temporary law because an appropriation cannot be made for a longer period than two years (Article II, Section 22 of the Ohio Constitution). Temporary law in the operating budget that meets the requirements of Section 1.471 of the Revised Code becomes effective immediately when the Governor signs a bill passed by the General Assembly. Unless otherwise indicated in the bill, temporary law in the operating budget

expires at the end of the operating biennium. If a language item should remain in effect indefinitely, codification of the item is appropriate.

**Uncodified Law**

Uncodified law is law that is not permanent and is therefore not codified in the Revised Code. Some uncodified law is temporary.

**Version Status**

Indicates the stage of development of a specific version in the OAKS Budget & Planning Module. Also indicates if a version is currently being edited by a Preparer or Reviewer and will allow read only access to versions currently in use by a Preparer or Reviewer. Once a version is submitted for review, all other versions in the same planning center will not be able to be edited. Only after a Reviewer rejects the submitted version will other versions become available again for use.

**Working Version**

This is one of the three original versions within a planning center in the model staged and released by OBM. The working version is the environment where the Preparer will develop the planning center budget. Up to three working versions can be created for each activity per planning center. Additional working versions are created by copying existing versions in the planning center, into the desired working version. This process allows up to three possible working versions for any planning center at a time. When a planning center working version is submitted to the next planning center for review, it will automatically copy into the planning center master version.